

AUDUBON PUBLIC SCHOOL DISTRICT
BOARD OF EDUCATION
2024-2025 BUDGET
MAY 1, 2024

Andrew P. Davis, Superintendent of Schools

Deborah Roncace, School Business Administrator & Board Secretary



District Mission & Board Goals

Mission Statement: *In partnership with our students, families, and communities, the Audubon Public Schools will educate all students by providing motivating and challenging learning experiences embedded in technology that prepare them to achieve the New Jersey Student Learning Standards at all grade levels, in a safe setting of mutual respect, in order to develop ethical, productive citizens who will contribute to the local and global community.*

- ❖ To continue to provide equitable access to a rigorous curriculum while focusing on improving student achievement and decreasing the achievement gaps.
- ❖ To maintain a cost-effective budget that provides for educational resources, supports a preventative maintenance program, and encourages and facilitates long-range facility improvements.
- ❖ To foster a positive school climate and culture in order to positively impact student motivation, engagement, and achievement.

2024-2025: Budget Calendar



- December 2023 through April 2024 – Meetings with Administrative Team and Individual Budget Managers
- December 2023 through April 2024 – Meetings with Board of Education Operations Sub-Committee
- February 27, 2024 – Governor Murphy’s Budget Address
- February 29, 2024 – Release of State Aid Figures
- March 20, 2024 – Board Meeting – Approval of Budget for Submission to Camden County Office of Education
- April 18, 2024 - Formal Approval Received from the County Office
- May 1, 2024– Public Hearing on 2024-2025 Budget and Tentative Board Approval

Robust Budgeting Practices: Examples

- Cost Effective Health Benefits
- Curriculum Revision Cycle
- Evergreen Technology
- Fund Balance
- Reserves (Maintenance & Capital)
- Manageable Contracts & Salary Guides
- Strong Special Education Programs



Audubon Public School District: Saving Efforts



- Shared Services
 - Camden County Education Services Commission
 - Educational Services Commission of New Jersey
 - Fuel & Maintenance (Electrical) through Collingswood
 - Property Insurance through JIF BCIP
 - Technology Tier IV Support
 - Trash Removal through Audubon Borough
 - Website Support (Borough)
- Out-of-District Placement Monitoring
- Minimizing Redundancy in Purchases (e.g. online licenses, consumables, etc.)
- Transportation (District Buses)
- Technology Grants & Shared Services

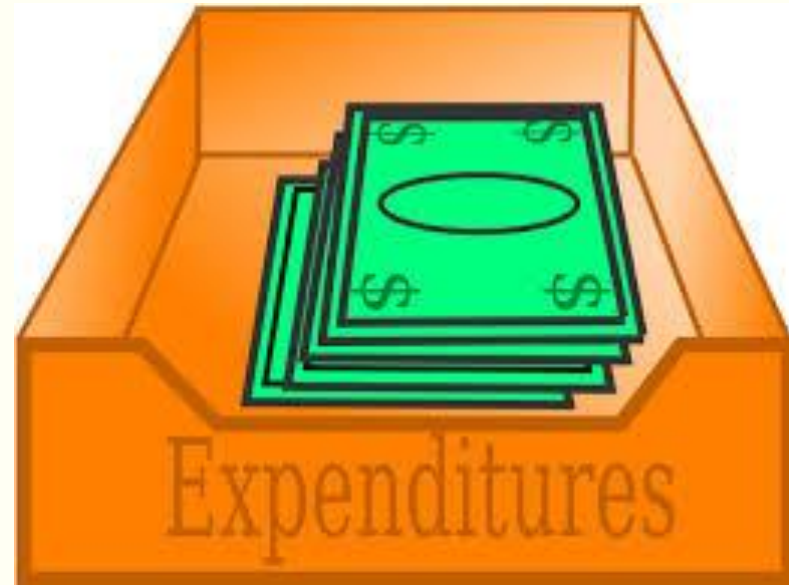
Budget Development Considerations: Expenditures Beyond District Control

- Contracted Services
- Enrollment
- Salaries & Benefits
- Utilities (Gas & Electric)
- Transportation
 - Buses
 - Diesel Fuel for Buses
- Tuition
 - Choice
 - Homeless and DCP&P
 - Sending-Receiving
 - Special Education



Expenditure Offsetting Examples:

- Health Care Cost – The State provided districts with the one time availability to raise taxes over the 2.0% without going to vote to adjust for increases in health care costs. In Line B - Audubon was permitted to increase the Tax Levy by \$144,207 – 1.07%.
- Banked CAP – The District elected to use \$94,079 to offset the 2024-2025 budget. Banked CAP increases the tax levy by 0.70%.



Stabilizing Staff: Adjustments in Line Items

How did we recover \$288,490?

- Securing an in-house paraprofessional
- Decreases in supplies
 - Administrative (\$1,000)
 - Basic Skills (\$250)
 - Health Care (\$1,400)
 - Library Media (\$2,000)
- Collapse of Freshman sports
- Decrease in stipend positions
- Anticipated breakage from retirements
- Decrease in curriculum committee participants
- Decrease in out-of- and in-district workshops

What positions did we save?

- Three Teaching Positions
- AHS School Counselor
- AHS Hallway Monitor



2024-2025: Budget Summary

Fund	2023-2024	2024-2025	Monetary (\$) Increase (Decrease)	Percentage (%) Increase (Decrease)
General	\$27,646,809 *	\$27,534,166	(\$112,643)	(0.41%)
Special Revenue	\$3,774,522	\$1,972,980	(\$1,801,542)	(47.73%)
Debt Service	\$2,417,250	\$2,245,437	(\$171,813)	(7.11%)
Total Budget	\$33,838,581	\$31,752,583	(\$2,085,998)	(6.16%)

* does not include adjustment for prior year encumbrances

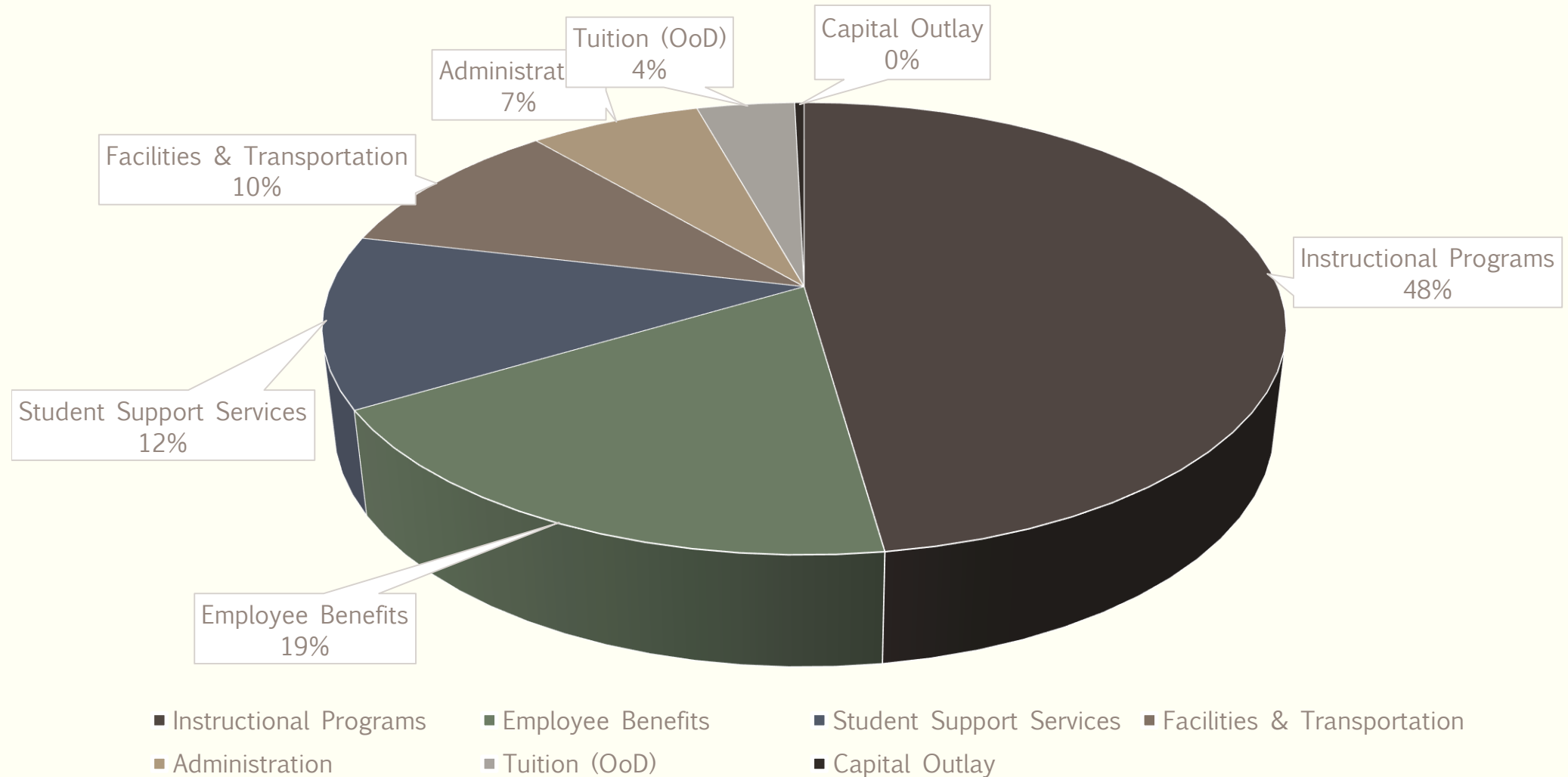
2024-2025: Analysis of Revenues

Function	2023-2024	2024-2025	Monetary (\$) Increase (Decrease)	Percentage (%) Increase (Decrease)
Local Tax Levy	\$13,411,255	\$13,917,766	\$506,511	3.78%
State Aid	\$10,151,424	\$10,076,053	(\$75,371)	(0.74%)
Tuition	\$2,241,810	\$2,598,086	\$356,276	15.89%
Miscellaneous • Does not include adjustment for prior year encumbrances	\$230,235	\$230,185	\$50	0.02%
Fund Balance	\$675,000	\$675,000	0.00	0.00%
SEMI (Medicaid Reimbursement)	\$36,176	\$37,076	\$900	2.49%
Withdraw – Capital Reserve	\$650,000	0	(\$650,000)	(100.00%)
Withdraw – Emergency Reserve	\$250,000	0	(\$250,000)	(100.00%)
Total	\$27,646,809	\$27,534,166	(\$112,643)	(0.41%)

2024-2025: Analysis of Expenditures

Function	2023-2024	2024-2025	Monetary (\$) Increase (Decrease)	Percentage (%) Increase (Decrease)
Instructional Programs	\$12,976,797	\$13,156,621	\$179,824	1.38%
Employee Benefits	\$4,775,651	\$5,135,826	\$360,175	7.54%
Student Support Services	\$3,395,272	\$3,382,635	(\$12,637)	(0.37%)
Facilities & Transportation	\$2,925,033	\$2,781,831	(\$143,202)	(4.89%)
Administration	\$1,828,991	\$1,895,467	\$66,476	(3.63)
Tuition (Out of District)	\$988,814	\$1,075,785	\$86,971	8.79%
Capital Outlay	\$756,251	\$106,001	(\$650,250)	(85.98%)
Total	\$27,646,809	\$27,534,116	(\$112,693)	(0.41%)

2024-2025: Analysis of Expenditures



2024-2025 Budget Impact on Audubon Taxpayer

Increase in Tax Levy: General Fund=	\$532,194
Increase in Tax Levy: Debt=	\$36,358
Total Tax Levy Increase=	\$568,552
2023 Ratables=	\$713,845,204

The 2024-2025 proposed budget represents an increase of \$0.0778 per \$100.00 of assessed value.

For a home assessed at \$209,000, this equates to an increase of \$162.56 for the year.

$$(\$209,000/\$100) \times \$0.0778 = \$162.56$$

The tax increase equates to about \$13.55 per month or \$3.13 per week.



*Thank you for
supporting the Audubon
Public School District.*

